

Amendments to Senate Bill No. 489  
1st Reading Copy

Requested by Senator Jeff Essmann

For the Senate Taxation Committee

Prepared by Lee Heiman  
March 19, 2009 (7:44am)

SENATE TAXATION

EXHIBIT NO. 7

DATE 3.24.09

BILL NO. SB489

1. Page 2, line 19.

**Strike:** "injection" through "natural gas"

**Insert:** "interconnection with a common carrier pipeline as defined in 69-13-101, a pipeline carrier as defined in 49 U.S.C. 15102(2), or a rate-regulated natural gas transmission"

2. Page 2, line 26.

**Following:** line 25

**Insert:** "(6) The gas gathering facilities of a stand-alone gas gathering company providing gas gathering services to third parties on a contractual basis, owning more than 500 miles of gas gathering lines in Montana, and centrally assessed in tax years prior to 2009 must be treated as a natural gas transmission pipeline subject to central assessment under 15-23-101. For purposes of this subsection, the gas gathering line ownership of all affiliated companies, as defined in section 1504(a) of the Internal Revenue Code, 26 U.S.C. 1504(a), must be aggregated for purposes of determining the 500-mile threshold."

3. Page 3, line 12.

**Following:** "utilities,"

**Insert:** "rate-regulated"

**Following:** "gas"

**Insert:** "transmission"

4. Page 3, line 13.

**Strike:** "or common carrier pipelines"

**Insert:** "a common carrier pipeline as defined in 69-13-101, a pipeline carrier as defined in 49 U.S.C. 15102(2), or the gas gathering facilities specified in 15-6-138(6)"

5. Page 4, line 2.

**Strike:** "consisting of"

**Insert:** "including but not limited to"

6. Page 4, line 4.

**Following:** "(b)"

**Insert:** "rate-regulated"

**Following:** "gas"

**Insert:** "transmission"

7. Page 4, line 6.

**Following:** "pipelines"

**Insert:** "as defined in 69-13-101 or a pipeline carrier as defined  
in 49 U.S.C. 15101(2) "

8. Page 4.

**Following:** line 7

**Insert:** "(e) the gas gathering facilities specified in 15-6-  
138(6);"

**Renumber:** subsequent subsections

9. Page 4, line 24.

**Following:** "a"

**Insert:** "rate-regulated"

**Following:** "gas"

**Insert:** "transmission"

**Following:** "oil"

**Insert:** "transmission"

10. Page 4, line 25.

**Following:** "pipeline"

**Insert:** "as defined in 69-13-101, a pipeline carrier as defined  
in 49 U.S.C. 15101(2) "

- END -